

AMENDED IN SENATE AUGUST 20, 2010

AMENDED IN SENATE AUGUST 17, 2010

AMENDED IN ASSEMBLY MAY 4, 2010

AMENDED IN ASSEMBLY APRIL 15, 2010

AMENDED IN ASSEMBLY APRIL 6, 2010

CALIFORNIA LEGISLATURE—2009–10 REGULAR SESSION

## ASSEMBLY BILL

**No. 1766**

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**Introduced by Assembly Members Gaines and Logue**  
*(Coauthor: Assembly Member Niello)*  
*(Coauthor: Senator Aanestad)*

February 9, 2010

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~~An act to amend Sections 218, 17207, and 24347.5 of, and to add Sections 170.5, 195.161, 195.162, and 195.163 to, the Revenue and Taxation Code, relating to disaster assistance, making an appropriation therefor, and declaring the urgency thereof, to take effect immediately.~~  
*An act to amend Section 18986.62 of the Welfare and Institution Code, relating to health and human services.*

### LEGISLATIVE COUNSEL'S DIGEST

AB 1766, as amended, Gaines. ~~Disaster assistance: 49 Fire: County of Placer.~~ *Placer County Integrated Health and Human Services Pilot Program.*

*Existing law requires Placer County, upon approval of the county, and with the assistance of the appropriate state departments, to implement a pilot program for the funding and delivery of services and benefits through an integrated and comprehensive county health and*

*human services system. Under existing law, these provisions become inoperative on July 1, 2011, and are repealed on January 1, 2012.*

*This bill would extend by 5 years the dates upon which the provisions relating to the Placer County health and human services pilot program would become inoperative and would be repealed.*

~~(1) Existing law authorizes a county board of supervisors to provide by ordinance for the reassessment of property that is damaged or destroyed, without fault on the part of the assessee, by a major misfortune or calamity, upon the application of the assessee or upon the action of the county assessor with the board's approval. With respect to certain counties that have adopted reassessment ordinances and have been declared by the Governor to be in a state of emergency as a result of certain events, existing law provides for state allocations of the estimated amounts of the reductions in property tax revenues resulting in certain fiscal years from reassessments under those ordinances. Existing law also continuously appropriates, without regard to fiscal years, moneys in the Special Fund for Economic Uncertainties for purposes of funding these state allocations.~~

~~This bill would provide for similar state allocations with respect to property tax revenue reductions resulting from a reassessment for damages incurred within the County of Placer, which was declared by the Governor to be in a state of emergency due to the wildfires that commenced in August 2009.~~

~~By requiring moneys continuously appropriated from the Special Fund for Economic Uncertainties to be allocated for the new purpose of reimbursing these counties for these property tax revenue reductions, this bill would make an appropriation.~~

~~(2) Existing law requires the auditor of a county which was the subject of the Governor's proclamation of a state of emergency to certify to the Director of Finance an estimate of the total reduction in property tax revenues resulting from the reassessment by the county assessor of those properties that are eligible as a result of disasters, and requires the director to verify the county auditor's estimate and certify that amount to the Controller for allocation to the county.~~

~~This bill would prohibit, for any fire disaster occurring after January 1, 2011, the Department of Finance to certify a county auditor's estimate of the total reduction in property tax resulting from the reassessment by the county assessor of eligible properties as a result of those disasters unless the county demonstrates compliance with specified requirements at the time the fire disaster occurred.~~

~~(3) Existing property tax law provides, pursuant to a specified provision of the California Constitution, for a homeowners' property tax exemption in the amount of \$7,000 of the full value of a "dwelling," as defined.~~

~~This bill would also provide that any dwelling that qualified for the exemption prior to August 30, 2009, that was damaged or destroyed by the wildfires in the County of Placer, as declared by the Governor in August 2009, and that has not changed ownership since August 30, 2009, may not be denied the exemption solely on the basis that the dwelling was temporarily damaged or destroyed or was being reconstructed by the owner, or was temporarily uninhabited as a result of restricted access to the property due to wildfires.~~

~~(4) The Personal Income Tax Law and the Corporation Tax Law provide for the carryover to specified taxable years of specified losses sustained as a result of certain disasters occurring in California in an area determined by the President of the United States to warrant specified federal assistance, or proclaimed by the Governor to be in a state of emergency.~~

~~This bill would extend these provisions to losses sustained in the County of Placer as a result of the wildfires that commenced in August 2009. This bill would authorize a taxpayer to make an election to claim a deduction for those losses on the tax return for the preceeding year.~~

~~(5) The California Constitution requires the Legislature, in each fiscal year, to reimburse local governments for the revenue losses incurred by those governments in that fiscal year as a result of the homeowners' property tax exemption.~~

~~This bill would state the intent of the Legislature to make this required reimbursement in the annual Budget Act. By requiring local tax officials to implement new exemption criteria, this bill would impose a state-mandated local program.~~

~~(6) The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.~~

~~This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.~~

~~(7) This bill would declare that it is to take effect immediately as an urgency statute.~~

Vote:  $\frac{2}{3}$ -majority. Appropriation: ~~yes-no~~. Fiscal committee:  
yes. State-mandated local program: ~~yes-no~~.

*The people of the State of California do enact as follows:*

1     *SECTION 1. Section 18986.62 of the Welfare and Institutions*  
2     *Code is amended to read:*  
3     18986.62. This chapter shall become inoperative on July 1,  
4     ~~2011~~ 2016, and, as of January 1, ~~2012~~ 2017, is repealed, unless a  
5     later enacted statute, that becomes operative on or before January  
6     1, ~~2012~~ 2017, deletes or extends the dates on which it becomes  
7     inoperative and is repealed.

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10     **All matter omitted in this version of the bill**  
11     **appears in the bill as amended in the**  
12     **Senate, August 17, 2010. (JR11)**  
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